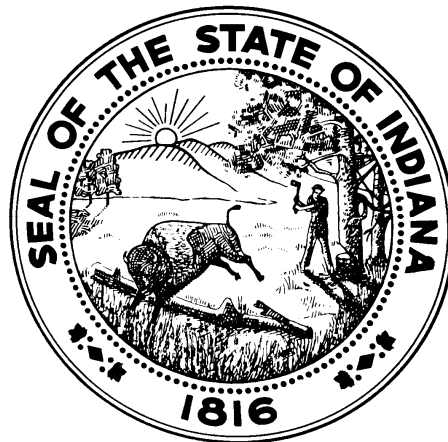


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF

LAWRENCE COUNTY OFFICE OF FAMILY AND CHILDREN
FAMILY AND SOCIAL SERVICES ADMINISTRATION
AND DEPARTMENT OF CHILD SERVICES

January 1, 2007 to December 31, 2007



FILED
07/10/2008

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OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-------------------|----------------------|
| County Director | Steve Adams | 01-01-07 to 12-31-08 |
| Secretary, Family and Social Services Administration | Mitch E. Roob Jr. | 01-10-05 to 01-11-09 |
| Director, Department of Child Services | James W. Payne | 01-10-05 to 01-11-09 |



STATE OF INDIANA

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302 WEST WASHINGTON STREET
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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE LAWRENCE COUNTY OFFICE OF FAMILY AND CHILDREN, FAMILY
AND SOCIAL SERVICES ADMINISTRATION AND DEPARTMENT OF CHILD SERVICES

We have audited the records of the Lawrence County Office of Family and Children, Family and Social Services Administration and Department of Child Services, for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Comprehensive Annual Report of the State of Indiana.

STATE BOARD OF ACCOUNTS

May 8, 2008

LAWRENCE COUNTY OFFICE OF FAMILY AND CHILDREN
FAMILY AND SOCIAL SERVICES ADMINISTRATION
AND DEPARTMENT OF CHILD SERVICES
AUDIT RESULT AND COMMENT

RECEIPTS NOT ISSUED TIMELY

As reported in the prior year's audit report and noted again during 2007, receipts were rarely issued at the time the actual collections were made at the local office. Of the 125 receipts written during 2007, 117 of them were issued on just 11 dates during the year.

Receipts should be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 3)

LAWRENCE COUNTY OFFICE OF FAMILY AND CHILDREN
FAMILY AND SOCIAL SERVICES ADMINISTRATION
AND DEPARTMENT OF CHILD SERVICES
EXIT CONFERENCE

The contents of this report were discussed on May 8, 2008, with Nancy Henderson, Accounting Clerk, and Steve Adams, County Director. The officials concurred with our audit finding.